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PART IV

Section I-B

ACTS OF PARLIAMENT AND ORDINANCES OF THE PRESIDENT WHICH APPLY TO MYSORE.

NOTIFICATION.

No. L.D. 2255—Legis. 2-50-43, Bangalore, dated 30th—31st October 1950.

Ordered that the accompanying Indian Income-Tax (Amendment) Ordinance, 1950 (XXVIII of 1950) published in the *Gazette of India*, Part II, Section 1, dated the 7th October 1950, be republished in the *Mysore Gazette*, for general, information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,
Legal Remembrancer and Secretary to Government, Law Department.

MINISTRY OF LAW.

New Delhi, the 7th October 1950.

THE INDIAN INCOME-TAX (AMENDMENT) ORDINANCE, 1950.

No. XXVIII OF 1950.

An Ordinance further to amend the Indian Income-tax Act, 1922.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—

1. *Short title and commencement.*—(*1*) This Ordinance may be called the Indian Income-tax (Amendment) Ordinance, 1950.

(*2*) It shall come into force at once.

2. *Amendment of section 9, Act XI of 1922.*—During the period of operation of this Ordinance, the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), shall have effect as if to clause (*iv*) of sub-section (*1*) of section 9 there had been added the following *Explanation*, namely :—

"*Explanation.*—In this clause, 'annual charge' does not include and shall be deemed never at any time to have included a tax in respect of property or income from property levied by any local authority, State Government or the Central Government."

3. *Ordinance not to apply in certain cases.*—Where before the commencement of this Ordinance the Supreme Court has, on an appeal in respect of the assessment of an assessee for any particular year, held that any tax paid by that assessee in respect of the relevant previous year is "an annual charge not being a capital charge" within the meaning of clause (*iv*) of sub-section (*1*) of section 9 of the said Act, then nothing contained in this Ordinance shall apply to the assessment of such assessee for that particular year.

4. *Special procedure for revision in certain cases.*—Where in respect of any assessment of an assessee under the head "income from property" other than an assessment referred to in section 3, an allowance has, between the 26th day of May 1950, and the commencement of this Ordinance, been made by an Income-tax authority or the Appellate Tribunal in respect of any municipal tax or other taxes levied by any local authority or State Government as an annual charge not being a capital charge, the Income-tax Officer shall revise the assessment by excluding such allowance, and if, in consequence of such revision, any tax is found payable by the assessee, the Income-tax Officer shall serve on the assessee a notice of demand specifying the sum so payable, and such notice of demand shall be deemed to be issued under section 29 of the said Act, and the provisions of the said Act shall apply accordingly.

RAJENDRA PRASAD,
President.

S. N. MUKERJEE,
Joint Secy. to the Govt. of India.

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Section 1-C.

NOTIFICATIONS, RULES, ORDERS, Etc., ISSUED UNDER CENTRAL ACTS AND ORDINANCES WHIC APPLY TO MYSORE

NOTIFICATION.

(HOME DEPARTMENT)

No. H. B. 7725—Ptl. 17-50-3, dated Bangalore, the 16th November 1950.

WHEREAS Article 5 of the Constitution of India provides that every person who has his domicile in India and satisfies certain other conditions shall be a citizen of India:

His Highness the Maharája of Mysore is pleased to direct that for the purposes of proving the acquisition of domicile in India contemplated by the said Article 5 of the Constitution, any person who intends to make a declaration or sign an affidavit stating, *inter alia*, that his intention has been to make India his permanent home and that he was domiciled in India on the 26th day of January 1950, may make such declaration or sign such affidavit before the District Magistrates of the Districts.

By Order of His Highness the Maharaja,

K. SRINIVASAN,
Chief Secretary to Government.

NOTIFICATION.

No. L.D. 2256—Legis. 6-50-50, dated Bangalore, the 30th—31st October 1950.

Ordered that the accompanying Notification No. S.R.O. 615, dated the 13th September 1950 of the Ministry of Rehabilitation amending the Notification of 27th May 1950, published in the *Gazette of India*, Part II—Section 3, dated the 15th September 1950, be re-published in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,
Legal Remembrancer and
Secretary to Government,
Law Department.

MINISTRY OF REHABILITATION.

New Delhi, the 13th September 1950.

S.R.O. 615.—In exercise of the powers conferred by sub-clause (ii) of clause (a) of section 2 of the Displaced Persons (Claims) Act, 50 (XLIV of 1950), the Central Government is pleased to direct that the following amendment shall be made in the

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Notification of the Government of India in the Ministry of Rehabilitation No. 3 (14) Genl./5011, dated 27th May 1950, namely :—

In the said Notification for item 2, the following items shall be substituted, namely :—.

2. Any other immovable property in West Pakistan comprising of a building situated in an area other than an urban area :

Provided that where the person making the claim has been allotted any agricultural land in India—

(*a*) where the agricultural land so allotted exceeds 4 acres, the value of the building in respect of which the claim is made shall not, according to the present estimated cost of construction, be less than Rs. 20,000.

(*b*) where the agricultural land so allotted is 4 acres or less, the value of the building in respect of which the claim is made shall not, according to the present estimated cost of construction, be less than Rs. 10,000.

Explanation I.—In this clause the expression "building" includes,—

(*a*) any structure in immediate vicinity of the building without which the building cannot be conveniently occupied or enjoyed ;

(*b*) any garden, grounds, and out-houses, appertaining to such building.

Explanation II.—For the purpose of this clause, a person shall be deemed to have been allotted agricultural land in India if he is allotted such land in any manner whatsoever whether on temporary or quasi-permanent basis.

[No. 3 (25/Genl./50.]

M. L. PURI, *Under Secy.*

NOTIFICATION.

No. L. D.-2257—Legis. 4-50-62, Bangalore, dated 30th—31st October 1950.

Ordered that the accompanying Notification No. S.R.O. 205, dated the 16th September 1950 of the Ministry of Defence amending the National Cadet Corps Rules published in the *Gazette of India*, Part II, Section 4, dated the 16th September 1950, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,
Legal Remembrancer and Secretary to Government, Law Department.

MINISTRY OF DEFENCE

New Delhi, the 16th September 1950.

S.R.O. 205.—In exercise of the powers conferred by section 13 of the National Cadet Corps Act, 1948 (XXXI of 1948), the Central Government is pleased

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to direct that the following amendment shall be made in the National Cadet Corps Rules, namely:—

In schedule III to the said rules, for sub-para (a) of para 2, the following shall be substituted :—

"(a) Senior Division Officers—

(i) Army Wing :—

On being first commissioned—2nd Lieutenant.

After 3 years commissioned service—Lieutenant.

After 8 years commissioned service—Captain.

After 15 years commissioned service—Major.

(ii) Air Wing :—

On being first commissioned—Pilot Officer.

After 3 years commissioned service—Flying Officer.

After 8 years commissioned service—Flight Lieutenant.

After 15 years commissioned service—Squardon-Leader."

H. M. PATEL, *Secy.*

NOTIFICATION.

No. L.D. 2258—Legis. 6-50-51, Bangalore, dated 30th—31st October 1950.

Ordered that the accompanying Notification No. S.R.O. 572, dated the 6th September 1950 of the Ministry of Food, regarding production of Ghee, etc., published in the *Gazette of India*, Part II, Section 3, dated the 9th September 1950, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,
Legal Remembrancer and
Secretary to Government,
Law Department.

MINISTRY OF FOOD

New Delhi, the 6th September 1950.

S. R. O. 572.—In exercise of the powers conferred by sub-section (1) of section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that no order made or deemed to be made—

(*a*) by the Government of a Part A State or the Chief Commissioner of a Part C State under the said Act, or

(b) by the Government of a Part B State under the said Act or any other corresponding law in force in that State before the commencement of the said Act in that State

shall have effect from the 9th September 1950 so as to prohibit or restrict the movement of ghee from any place in a State to any other place within or outside the State or so as to regulate or control the price, production or distribution of ghee in any manner, whatsoever.

[No. CG-603(2)-XI(2).]

S. K. SEN, Dy. Secy.

NOTIFICATION.

No. L.D. 2020—Legis. 3-50-58, Bangalore, dated 5th October 1950.

Ordered that the accompanying Notifications Nos. S.R.O. 190 and 191, dated the 2nd September, 1950 of the Ministry of Defence, constituting zones for recruitment to the Territorial Army and amending the National Cadet Corps Rules, published in the *Gazette of India*, Part II, Section 4, dated the 2nd September 1950, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,
Legal Remembrancer and Secretary to Government, Law Department.

MINISTRY OF DEFENCE

New Delhi, the 2nd September 1950

S.R.O. 190.—In exercise of the powers conferred by sub-rule (b) of Rule 3 of the Territorial Army Rules, 1948, the Central Government is pleased to constitute the following zones for purpose of recruitment to the Territorial Army, namely :—

Zone 1. Punjab, Rajputana and Delhi (includes the States of Rajasthan, the Patiala and East Punjab States Union, Himachal Pradesh, Madhya Bharat, Jammu and Kashmir and Bhopal).

Zone 2. Uttar Pradesh and Vindhya Pradesh.

Zone 3. Madhya Pradesh.

Zone 4. Bombay and Kathiawar (Includes the State of Saurashtra).

Zone 5. Madras (includes the States of Coorg, Mysore and Travancore-Cochin).

Zone 6. Bihar and Orissa.

Zone 7. West Bengal and the Andaman and Nicobar Islands.

Zone 8. Assam, Tripura and Khasi Hill States.

(Case No. 47671/GS/TA-2.)

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S. R. O. 191.—In exercise of the powers conferred by Section 13 of the National Cadet Corps Act, 1948 (XXXI of 1948), the Central Government is pleased to direct that the following further amendments shall be made in the National Cadet Corps Rules, namely :—

A. In rule 35 of the said Rules :—

(i) for clause (b) of sub-rule (1), the following clause shall be substituted, namely :—

"for periods of actual attendance at Cadets' cadre camps, at authorised courses of instruction in Armed Forces Schools, and with Armed Forces units, including intervening Sundays and holidays."

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely :—

"(2) Every Officer commissioned in the National Cadet Corps and posted to unit of the Junior Division shall be entitled for periods of actual attendance at cadets' cadre camps and at authorised courses of instruction in Armed Forces Schools and with Armed Forces units, including intervening Sundays and holidays, to such pay as is specified in Schedule II."

B. In Schedule II to the said Rules :—

(1) In sub-paragraph (b) of paragraph 1, after the words "annual training camps," the words "and at a cadets' cadre camp" shall be inserted.

(2) In sub-paragraph (c) of paragraph 2, after the words "annual training camp", the words "or a cadets' cadre camp" shall be inserted.

(3) In sub-paragraphs (b) and (c) of paragraph 2, and in sub-paragraph (b) of paragraph 4, for the word and figure "Class II," the figure, letters and word "2nd class" shall be substituted.

(4) In sub-paragraph (c) and (d) of paragraph 3 for the word and figure "class II" the words "Intermediate class" shall be substituted.

H. M. PATEL, *Secy.*

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